

A COMPARATIVE ANALYSIS OF REVENUE ECOLOGY AND DECENTRALIZATION OF SERVICE DELIVERY OF THE LOCAL GOVERNMENT IN BANGLADESH ON ASIAN PERSPECTIVE

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ABSTRACT

Local government revenue ecology is an important aspect for democracy and good governance. An efficient revenue earning and management system is crucial for sustainable development. Bangladesh has had a well-organized system of local government for more than a century. However, the revenue functioning of the local government bodies have been struggling for different reasons. In this study, ten Union Parishads (Councils), the lower tier of present local government institutions, were chosen randomly to evaluate their revenue performance and public service delivery modality. The findings have been compared with some of the Asian Countries' local government bodies. The findings of the study suggest that the Union Parishads are under-performing in comparison to their other Asian counterparts. Bangladesh was found as the most centralized public revenue management among others. In the comparison of Service delivery authority, it was clearly observed that the duplication of authority would be one of the main reasons behind low performance. The findings of the study conclude with some policy suggestion from other Asian countries.

KEYWORDS: Local Government, Taxation, Decentralization, Service Delivery

INTRODUCTION

Within the concept of governance, decentralization is concerned with the extent to which power and authority should be dispersed through the geographical hierarchy of the state, and the institution and process through which such dispersal occurs. It is assumed that institutions under the local will be democratic, responsible to the people, accountable to the people representative and will serve for the people within the jurisdiction. In present development discourse, ample literature has been published on the positive response of decentralization, delegation, devolution and their constraints (Alam, 1994). Bangladesh has a long history of local government, dating back to the end of the nineteenth century when British colonial authority introduced the Union boards comprised of several villages (Rahman, 2005). The Constitution of Bangladesh has not mentioned the term 'decentralization' explicitly although the essence is very much present in a less abstract term, i.e., 'local government'. The country is divided into seven divisions and each division is divided into districts, 64 in total. The districts then divided into 484 Upazilas(sub-district), and finally Upazilas then divided into 4505 unions, which are not administrative units but functions as root level of local Government. The elected body in the Union called Union Parishad and it is legally empowered to collect revenue from different sources through different taxes (Government of Bangladesh, 1960).

Despite its immense potential to increase revenue collection and performance based revenue system, inadequate resource allocation to Union Parishad, lack of capacity of proper tax assessment and resource mobilization, poor mechanism of citizen involvement in taxing process, lack of adequate training and proper knowledge of public service makes the Union Parishad ineffective in its revenue management (Ullah and Pongquan, 2010).

In this study, along with Bangladesh, some other Asian local government structure and revenue Ecology has been analysed with their major policy implications. The economic performance of Bangladesh's Local government system in comparison with those of some Asian countries have been tested. The study comes up with some policy recommendations at the concluding part.

RATIONALE OF THE STUDY

Providing public services to citizen's doorstep through efficient resource mobilization is an important indicator of sound fiscal functioning of local government institutions. Since local government development is also the responsibility of local people, local actor's dynamic role and understanding of local resources mobilization is crucial (Ali, 2007). It is contended that recent fiscal decentralizing move without some fiscal responsibility on the part of the local governments for local resources mobilization will lose much of their meaning (World Bank, 2009). On the other hand, if the transfer responsibilities from the central government are not matched by the ability to finance in carrying out of those responsibilities, there will be a risk of creating a fictional decentralization (Ichimura and Bahl, 2009). By tradition, a holistic rural development concept is still being perceived at the local level with the notion that economic growth fails to enable rural communities to achieve self-reliant and sustainable development, which has created demand for righteous share from national revenue to implement local development programs through local participation. So the policy issues related to the resources mobilization and the modality of resources utilisation are the key factors for the healthy pro people local Government.

Existing literature has significant contribution on the policy implications of local government management and functions. However, there has been lack of sufficient research on the comparative study of financial ecology and service delivery process on Bangladesh. In this study, efforts have been made to explain and understand the revenue ecologies from Japan, Korea and Indonesian experience in comparison to Bangladesh's experience. The reasons for choosing these countries are they have made significant progress in decentralization and revenue performance of the local government and these countries share common cultural and socio-economic trends.

METHODOLOGY

In this study, primary and secondary, both sources of data are applied. For the Literature review, for more clarification, on the study of different countries local government, secondary source of data has been utilized. Contemporary literature and research have been consulted. And on the other hand, for the performance testing criteria, primary source of data has been tested. Ten Union parishad has been selected, for the test case. Though the budget preparation is not practiced regularly, it has been taken as a test case and on a random basis. Different Union parishad has been taken on the basis of their economic importance, number of citizen, and administrative structure.

DATA ANALYSIS AND RESULT DISCUSSIONS

Bangladesh has been undergoing a long and gradual process of decentralization in Administrative system.

However, the scopes for decentralization of the public finance system and related service delivery mechanism is yet to be considered. For this study, the lowest tier of the present local government system is chosen to compare its financial capability and performance with some other Asian countries in the same institutional context.

There have been series of attempts so far on local government reforms in Bangladesh. These reform initiatives mostly addressed poverty alleviation, women participations, citizen engagement in budgeting, performance of some city corporation etc. International development partners have assisted the Bangladesh government in various projects focusing on issues such as taxation process, duties and functions, responsibility or sometimes the modality of administration at the local government level. However, there are still many areas, which require reconsideration in terms of enabling the local government bodies economically.

For this study, ten union parishads (Union Councils are the lowest tier of elected local government body) were chosen on random basis but the selection was done considering their revenue performance. The union parishad (UP) is required by law to submit a budget document having all the detail plan and activities for the upcoming financial year to the UpazilaNirbahi Officer (Central Government employee at lower administrative unit called Upazilla) every year as the major portion of the financial allocation to the Union council is provided by the central government. But in practice, it is found that at least 30 percent of the UPs do not comply to this legal obligation properly. Though, government has prescribed a particular style (Called Form 1) for the financial statement but most of the UPs found to be following their own format. The auditing procedure was found absent in most of the cases. The following table suggests the findings on budget and auditing scenario in the sample UPs:

Table 1: I. Ten Ups Revenue Income and Expenditure in the Financial Year 2008-09

Sl	Union Parishad	Upazila	District	Budget Documentation	Audit	Actual Budget (2008-2009), Bdt	
						INCOME (Excluding Diff. Gob Block Grant)	Expenditure (Including All Block Grant From ADB)
1	Jagjir	ManikganjSadar	Manikganj	O	X	824994	9847099
2	Radhanagar	Badargonj	Rangpur	O	X	239000	1203000
3	Kochasor	Gobindagonj	Gaibandha	O	X	373556	1629449
4	Ratanpur	Sirajgonj	Sirajgonj	X	X	X	X
5	Snanghat	Bahubal	Habiganj	O	X	266883	4060112
6	Choumuhani	Madabpur	Habiganj	O	X	862192	1967347
7	Shamshernagar	Kamalgonj	MaulviBazar	X	X	X	X
8	Shamnagar	Shamnagar	Satkira	O	O	600337	1293001
9	Ashansuni	Ashansuni	Satkira	O	O	4364102	4512410
10	Bason	Gazipur	Gazipur	X	X	X	X

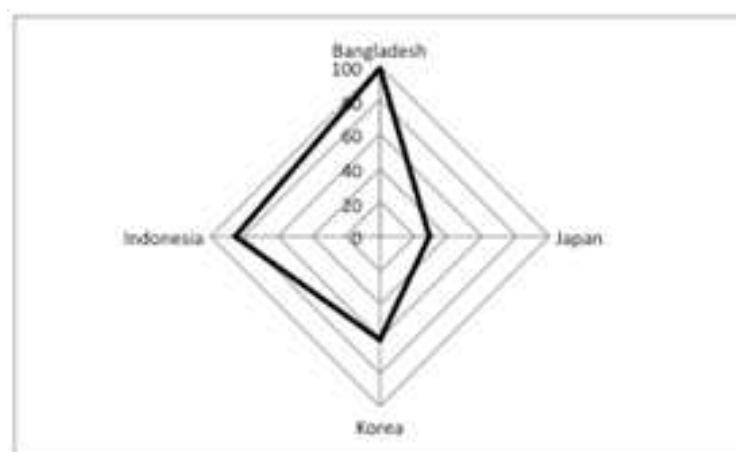
The UP's own source of revenue is very poor in amount. But for the performance of any local governance body, it is essential to achieve self-sufficiency in revenue performance. The financial capabilities of the UPs are a difficult match in their comparison to the local government bodies of other countries in consideration. In an attempt to plot those figures in to total population and number of UPs present, an approximate data could be produced to evaluate the response of these bodies in financial matter. It is to be noted that no such data related to total income of all UPs were found published by the central government yet. It is due to the central tendency of the central government. And the public finance in Bangladesh is highly centralized(Fox and Menon, 2008). The major share of the revenue in the UPs is the directly central government's grant. It is issued from the Annual Development Plan of the central government and based on particular development project (World Bank, 2009).

Table 1: II. In 2008-09 Financial Year, the Approximate Revenue Performance by Ups Alone

Field	Avg. in BDT (Appox.) ¹	Total of All UP (Appox.) ²	Central Govt. (Real) ³	Per Capita in UP In BDT ⁴ (Appox.)	Per Capita in UP in USD ⁵ (Appox.)	% to the Central Govt.
Revenue Income	1075866.29	4.8×10^9	640.97×10^9	38.7	0.472	0.5 %
Expenditure	3501774	15.7×10^9	607.45×10^9	125.9	1.537	2.5 %

The share of the revenue from the central government is more than 60% of the total expenditure done by the UPs alone. The per capita revenue income and expenditure are also very poor, which is only 0.472 \$ and 1.537\$ respectively. From the point of view of the central government income and expenditure, the share is only around 0.5% and 2.5% respectively.

In case of the same data being considered in the same year of 2008, for the Japan, Korea and Indonesia, a significant difference was found (Table 1iii). In the case of Japan, the Central government, Prefectural Government and Municipal Government receive equivalent share in both revenue income and revenue expenditure (Mochida, 2008). In case of Korea, income of the local government bodies mainly depends on the central government, which is more than 60 %. The power tier performance is also great. It is about 22%. But in the expenditure sector, the performance of the state government, which is the upper tier of local government, is found better. This level does most of the government expenditures (Hunmin, 2006). On the other hand, in case of Indonesia, the Municipality Government produced better performance in government spending. Though the revenue income and revenue expenditure scenario is expressing the central tendency like Bangladesh, but the performance is much better than that of same level of government. In case of Indonesia, since the village government is not representing all the local area of the state, the municipal government as the lower tier of local government for the Indonesia (Bourchier and Legge, 1994).

**Figure: 1 a. Central Govt. Revenue Income Share**

¹range data is taken from the data collected in field level. There is no exact data were published by the govt. institution related to this issue.

² The total No. of Union Parishad 4482.(Das, 2008).

³ In same year total revenue receipt by central govt. is 640.97×10^9 BDT and 607.45×10^9 BDT (Bangladesh Bureau of Statistic, 2010)

⁴Average population in Union Parishad 27800 (Bangladesh Bureau of Statistic, 2010)

⁵1 \$ = 81.86 BDT as on currency converter in May 27, 2012

<http://www.xe.com/ucc/convert/?Amount=1&From=USD&To=BDT>

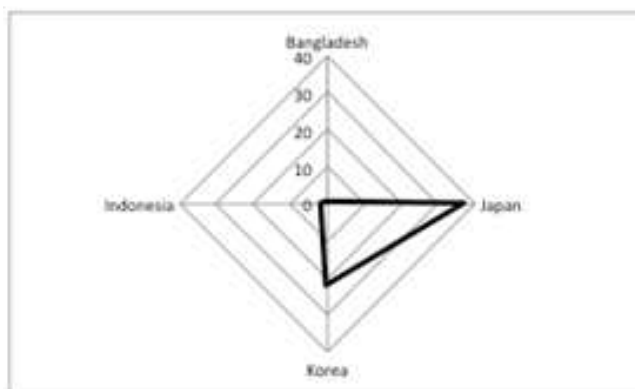


Figure: 1 b. Income by the Lower Tier of LG

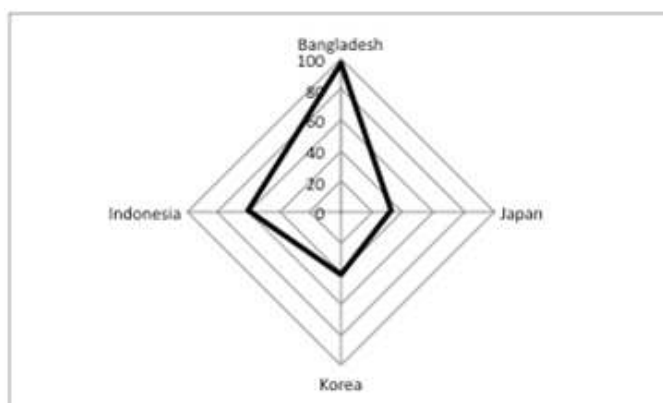


Figure: 1 c. Revenue Expenditure by Central Govt

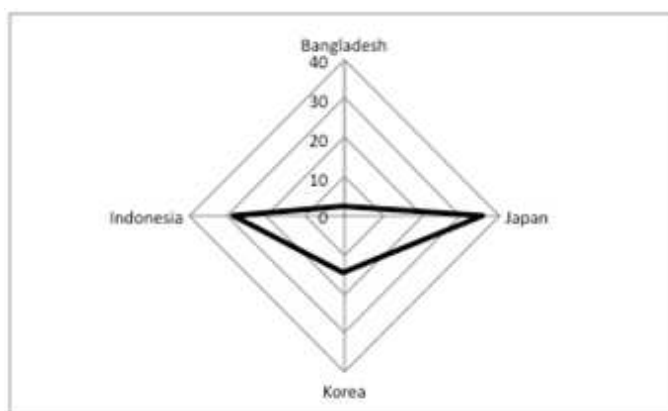


Figure : 1 d. Revenue Expenditure by Lower Tier of LG

Comparative Study

Table 1: III. Comparative Study of Budget Allocation in the Year 2008. (In % Basis)

	Bangladesh			Japan ¹			Republic of Korea ²			Indonesia ³			
	Central Govt	Upper LG ⁴	Lower LG(UP) ⁵	Central Govt	Prefectural Govt	Municipal Govt	Central Govt	Upper LG(State)	Lower LG	Central Govt	Provincial Govt	Municipal Govt	Village Govt
Revenue income	About 99	Below 1	0.75	29.2	33.8	37	60.9	17.2	22	85.5	8.7	1.9	0.9
Revenue Expenditure	About 97	Below 1	2.5	32.7	31.7	35.6	40.9	44.7	14.5	60.5	9.9	28.7	0.9

Table 1: IV Comparative Analysis of Service Delivery

Service	Delivering Authority													
	Bangladesh					Japan			Korea			Indonesia		
	Central Govt.	Local Govt.				Central Govt.	Local Govt.		Central Govt.	Local Govt.		Central Govt.	Local Govt.	
		Zi	Up	Paura	Ccr		Pref.	Munici		Upper	Lower		Prov.	Munici
Administration														
Police	+						+			+		+		
Fire Protection	+							+			+		+	
Criminal Justice	+					+			+			+		
Defense	+					+			+			+		
Statistical Office	+					+	+	+	+			+		
Electoral Register	+							+		+	+	+	+	+
Resident Reg.	+				+	+		+			+	+		+
Education														
Pre/Nursery School		+	+	+	+		+	+	+	+	+		+	
Primary School	+	+	+	+	+		+	+	+		+		+	
Secondary School	+	+					+	+	+			+		
Subsidy for priv. Sch	+					+	+				+	+		
Higher Education	+					+			+			+		
Social Welfare														
Family Welfare Ser.	+					+					+	+	+	+
Social Security	+						+	+	+			+		
Public Health														
Primary Care	+	+	+	+	+		+	+			+			+
Hospital	+						+	+	+			+		
Insurance	+					+			+			+		
Housing and Town Planning														
Housing	+						+	+	+	+	+	+		
Higher Education	+					+			+			+		
Social Welfare														
Family Welfare Ser.	+					+					+	+	+	+
Social Security	+						+	+	+			+		
Public Health														
Primary Care	+	+	+	+	+		+	+			+			+
Hospital	+						+	+	+			+		
Insurance	+					+			+			+		
Housing and Town Planning														
Housing	+						+	+	+	+	+	+		
Town Planning	+				+		+			+		+		
Regional Planning	+				+				+	+	+	+	+	
Transport														
Roads/Rail Roads	+	+	+	+	+	+	+	+	+		+		+	+
Transport/River	+					+	+	+	+		+	+		
Ports	+						+	+	+			+		
Airport	+					+			+			+		
Environment and Public Sanitation														
Water and sanitation	+	+	+	+	+			+			+			+
Refuse collection and disposal		+	+	+	+			+			+		+	+
Street Management	+							+			+			+
Environmental Protection	+	+	+	+	+		+	+	+		+	+	+	
Consumer Protection									+		+			+
Culture and Sports														
Theater and Museum	+	+	+	+	+	+	+	+	+	+		+		+
Libraries	+	+	+	+	+		+	+		+			+	
Sports, Parks and Field	+	+	+	+	+		+	+			+		+	+
Religious facilities	+	+	+	+	+		+	+			+			+
Utilities														
Gas Service	+							+			+	+		
Water Supply	+	+	+	+	+			+			+	+	+	
Electricity	+						+	+	+		+	+		
Economic														
Agriculture, forest and fisheries	+	+	+	+	+			+	+		+	+		+
Economic promotion	+	+	+	+	+	+	+	+		+	+	+	+	
Trade and Industry	+					+	+			+		+		
Tourism	+	+	+	+	+	+	+	+	+	+	+	+		

REASON BEHIND THE POOR REVENUE PERFORMANCE

Customarily, a trend of reluctance has been observed in terms of revenue collection and management in the Union Parishads in Bangladesh. It is suggested that the revenue performance is not impressive mainly due to centralized tax structure, narrow tax bases and higher tiers access to the UP's fiscal domain (Blair, 1985). UPs having in-built administrative weaknesses in mobilising own sources of resources. In addition, insufficient central allocation and the lack of effective mechanism to coordinate and integrate the role and functions of other tiers of local governments, sectoral agencies and local NGOs including private sectors have undermined UPs ability in mobilising local resources (Haque, 2002). To build UPs capacity, central government recently introduced Local Governance Support Project (LGSP) with a cost of US\$ 218.12 million (2006 to 2011) with UNDP (Ahmed, 2010). According to a UNDP report that has been prepared jointly by the UNDP and Bangladesh local Government division, they have identified the following problems regarding poor performance of revenue performance especially in the revenue income level in UPs (Ahmed, 2010):

- There is no specific Bills paper (receipt) for the tax collection and some times it is designed by locally and does not followed by the tax collector in proper way. There are also cases of fake documentation (Ahmed, 2010).
- The collector moves on door-to-door basis for collecting revenue and sometimes revenue are collected unduly in instalments (Ahmed, 2010).
- The revenue collection and depositing method through a hired collector has been proved a porous one and open to corruption (Ahmed, 2010).
- The register for the collection is not maintained properly and in most of the cases, there is no auditing system at all (From the table of UPs revenue collection documentation).
- There is no unified system for tax assessment in the UPs. It is very difficult for the collector or the local councillor to incorporate all the related issues and formulate a homogeneous tax assessment procedure. As a result, tax assessment systems and methods vary a great deal (World Bank, 2010).
- The tax payee is not fully aware about the taxing system and their benefit of the taxation (Blair, 1985).
- Different UPs area having different economic activity. So, the income group is different. There are some rooms for the improvement of the tax assessment system to get proper addressing the citizen's income boundaries (Alam, 1994) (Ahmed, 2010).
- Nobody want to pay the tax. This is natural. Some time, it has been observed that it is very difficult to take the tax by the elected councillors in afraid of next election and if the collector's house is in the same territory, he is always reluctant to collect (Ahmed, 2010).
- Most of the case, only 5 to 10 % households are paying the tax (Ahmed, 2010).

On the other hand, expenditure of any public institution depends on its service delivery types and procedure to the citizen. The UPs are awareness making, voluntary, corrective in nature and campaign oriented. Big chunk of revenue is transferred from the central government to the UPs in the form of Annual Development Budget (ADB), which is totally based on specific development project that is under the supervision of UNO of corresponding Upazilla. (Ahmed, 2010). At the same time, the elected body having some authority to plan and go for action by their own revenue income in their

own jurisdiction. Table 1(iv) represents a comparative picture the functions and service delivery of the selected countries, which suggests the poor performance of the UPs.

The service delivery system in Japan is more decentralised in comparison to Bangladesh's almost centralized structure. Besides, evidence suggests that there are duplications in terms of service delivery in Bangladesh in different levels of local government, which creates a conflict of interest situation among authorities and complexities of documentation and service delivery. The performance of Korea and Indonesia is found better than Bangladesh in terms of service delivery and duplication of authorities. However, in case of Indonesia, service delivery is not efficient as Japan or Korea. All these three countries produce better performing data in comparison to Bangladesh in service delivery. It is clearly seen that the performance of true decentralization (that trigger actually De-concentration, Delegation, Devolution and Privatisation; (Alam, 1994)) is a pivotal factor for the overall sustainable growth of the economy.

FINDINGS

The study aimed to comparatively analyse the revenue management of the local government bodies of Bangladesh with those of Japan, Korea and Indonesia. From the literature review and data analysis, the following findings were made that Bangladesh government may look up for improvement:

- The revenue system is heavily centralized. This system does not have the capacity to serve for the people.
- The revenue earning and expenditure is very complex in nature and fluid.
- Local Governments have little accountability towards central government and as well as to the local people.
- Local governments have very little access to own sources revenue.
- Expenditure pattern does not appear to be well structured.
- Assignment based intergovernmental financial transfer is not functional properly and appears substandard to international comparison.
- Monitoring from the central government is not adequate for better service delivery.
- Some rules and regulations are often found to fall short to contemporary issues.

POLICY SUGGESTIONS

Comparative analyses of the sample countries and extensive literature review of this study comes up with the following policy suggestions for the policymakers of Bangladesh:

In Bangladesh, mid level of local government is not functional properly. There is no peoples representation or any particular budgetary framework present here. Bangladesh should reset local government structure having more strength in mid level with adequate authority. It helps to create a bridge between lower and central tier of government.

- After the Carl Sumner Shoup⁶ recommendation⁷, different type of tax like Value added tax, drinking tax etc. were constituted as local government tax in Japan (Aoki, 2008). Moreover, this amount of tax directly goes for the revenue income for the local prefecture. Bangladesh can also do the same. Specific types of tax like Value added tax could have a share for the local government revenue. Korea did the same by Local tax transfer in 1991 (Kwon, 2003).
- From the “Trinity Reform”⁸, Japan get a big slogan; “Hand over what local government can do to local governments”. Similarly, Bangladesh can delegate some important services to the local bodies. For example, the controlling authority of Police service depends on the elected power of Prefecture in Japan but in Bangladesh, it is directly control by the senior Police Officer present in Upper Central government controlling Authority⁹. Local bodies have a very insignificant role over this force in Bangladesh.
- After the WWII, Japan accepted a philosophy to formulate all the policies focusing to maintain a minimum standard of living and homogeneous development plan for all over Japan (OECD, 2011). After the 41 years of independence, Bangladesh still struggling to formulate such types any policy.
- In Japan, there is a program called LPFP¹⁰, which is the whole allocation package for the local government support program. In case of Bangladesh, Local government grant is not directly offered by any single package. It is under the broad head called ADB, Annual Development Budget. Bangladesh government can consider such package budget allocation against a set of approved development projects.
- Searching new source of revenue such as “Hotel Tax” can lead to a better performance in UP level.
- Bangladesh can formulate a permanent rules or policy for the LG allocation rather than project-based allocation aiming to the socio-economic development of a particular area. For example, Japan practice SFN and SFR formula¹¹ and in Korea, it is BFD and BFR (Kim, 2002).
- Introduction of ICT based service¹² in UP level might be helpful to ensure more citizen engagement in public financing decisions and service delivery (Takao, 2004).

⁶ Carl S Shoup (1902-2000): The Supreme Commander of Allied powers requested C. S. Shoup to design a tax system of Japan and local finances. He was a professor of Economics in Columbia University.

⁷ The basis of the formation of the local finance Equalization Grant, LFEG which had been established in 1950, was replaced by the local Allocation Tax Grant, LATG.

⁸ In 2003, the Koizumi Administration created the “Trinity Reform” plan. “Trinity” means the decentralization reform process that involves three factors: 1) A local allocation tax grant; 2) A national subsidy for local governments, and 3) A local tax. The package included reducing national subsidies to local governments and transferring tax revenue sources from the central government to local governments.

⁹ In Bangladesh, Police is controlled by the Superintend of Police (SP) in District level, Deputy Inspector General (DIG) in division level, centrally by Inspector General (IG, Chief of Police) and Chief of Police is directly under the authority of Political power, Home Minister.

¹⁰ Based on the Local Allocation Tax Law, each year, the cabinet must submit to the Diet official revenue and expenditure estimates for all local governments. This program is called the local public finance program (LPFP, *chihouzaiseikeikaku*).

¹¹ See literature review, 2.2.2 and 2.3.2.

¹² Bangladesh Government very recently established a centre for ICT service at UP level as a ‘Digital Bangladesh’ vision for 2021. For more, please visit;

http://www.a2i.pmo.gov.bd/index.php?option=com_content&task=view&id=490&Itemid=479

- In UP level most of the revenue source coming from the local businessmen and enterprises (Ahmed, 2010), which develops a governance system privileging the local elites (Mookherjee and Bardhan, 2005). To get rid from this problem, central government should reform policy for the revenue collection.
- In UP level, different social participatory group or policy can associate more people's participation.¹³
- Creation of some civic organisation¹⁴ involving youth force can bring positive result to build up some social responsibility (Cuachon, 2002). Like environmental protection committee, local audit committee, citizen coalition for economic justice etc.
- Recently, in Indonesia USAID providing a project called LGSP, local government support program. And one of their recommendations to Indonesian government was to create some performance indicator to evaluate the LG. Bangladesh can also follow this suggestion of setting up performance indicator for its LGSP programme.

CONCLUSIONS

Historically, the element of local government has been always there in the society of Bangladesh and all the governments, be it monarchy, colonial rulers or elected government, have contributed to the development of the local government system. However, the present structure and the performance of the local government bodies of Bangladesh are yet to be comparable to international standard. In this study, it has been attempted to focus only on the revenue health of the lower tier of the local government structure of Bangladesh namely the Union Parishad. Different Asian countries were chosen to compare their performances to evaluate in this study. Japan was considered as the zenith of success in local governance in this region. Republic of Korea also did a very rapid innovation in local governance in last few decades and in recent years Indonesia also did very well after some significant governance reforms. Therefore, hypothesis was made that a critical analysis based on comparison and example of success could suggest new findings for Bangladesh for further reform in local government bodies.

In this study, it is found that the central government in Bangladesh has the major share of expenditure in comparison to other countries. Besides, the revenue earning and management system of the local government bodies are found to be lacking in same comparison. Similar poor performance of the Bangladeshi Union Parishads has been detected in terms of revenue expenditure in comparison to the sample Asian countries. The findings on the service delivery system suggest that, complexities and duplication of providing same services by different level of authorities have made the services difficult and confusing to the citizens.

The study finds that the entire revenue system and service delivery framework of the local government institutions of Bangladesh have some major faults which has made it fragile. Inadequate source of revenue, poor assessment system of tax, low income of the house hold, absence of audit, absence of decentralized financial authority are the problems behind this performance in broad terms. This study contributes to the present discourse of empowering the local government by pointing out the pertinence of issues such as financial management and service delivery improvements to be considered by the policy makers. The findings suggest that there are ample avenues for further research on this issue.

¹³ In Korea, Avenues for people's participation in local decision- making processes have been put in place. These include citizen consultative committees, civil monitoring system, citizens' suggestion boxes, and mayor's open office policy

¹⁴ In Korea, LG practicing those civic organizations like YMCA, YWCA etc

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